

EXHIBIT 28

To: Gross, Al[al.gross@hp.com]; Branch, Betsy[betsy.branch@hp.com]
From: Sunderwala, Meeta
Sent: Tue 12/11/2012 10:24:53 PM
Importance: Normal
Subject: FW: AU Impairment : URGENT

fyi

From: Binns, Rob
Sent: Tuesday, December 11, 2012 7:24 PM
To: Sunderwala, Meeta
Subject: RE: AU Impairment : URGENT

Perfect – thanks – and my assumption was right J

Rob Binns

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From: Sunderwala, Meeta
Sent: Tuesday, December 11, 2012 7:23 PM
To: Binns, Rob; Branch, Betsy; Gross, Al

Subject: RE: AU Impairment : URGENT

Rob,

The \$3B is the market cap recon only and the \$5B is everything else (changes in the forecasts) , so the \$5B includes the synergy piece. Technically, we did not pay for much of the synergies, but the challenges with synergies do impact the current forecasts vs. original deal model.

Meeta

From: Binns, Rob

Sent: Tuesday, December 11, 2012 7:12 PM

To: Branch, Betsy; Sunderwala, Meeta; Gross, Al

Subject: AU Impairment : URGENT

Betsy, Meeta, Al

I wanted to loop back and double check one point.....

The > \$5BN we have characterized.....does this include the delays in expected synergies....?? Or does the \$3BN+ on the market cap recon include the delays in realizing the synergies.

I know what I believe but a question has come up that has caused me to question what I understood, so thought I would double check J

Thanks

Rob

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